CERTIFICATE.

STATE OF IOWA, OFFICE SECRETARY OF STATE,

I, Josiah T. Young, Secretary of State of the State of Iowa, hereby certify that the Acts contained in this volume are "truly copied from the original rolls" on file in this office, and that the same are true copies, except that the words inclosed in brackets [thus] have been added where it was evident that there was an orgission.

In TESTIMONY WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of Iowa.

Done at Des Moines, the Capital of the State, this 5th day of June, A. D. 1874. State Seal.

JOSIAH T. YOUNG. Secretary of State.

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FINANCIAL STATEMENT.

STATE OF IOWA, AUDITOR'S OFFICE, DES MOINES, May 1st, 1874.

Hon. Josiah T. Young, Secretary of State:

Sir: In compliance with the provisions contained in Section 18, Article 3 of the Constitution of Iowa, I herewith furnish to you for publication with the laws of the Fifteenth General Assembly, a statement of the receipts and expenditures of the public money for the two fiscal years ending on the first day of November, 1873.

Yours truly,

JOHN RUSSELL, Auditor of State.

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AUDITOR'S STATEMENT

RECEIPTS AND DISBURSEMENTS OF THE PUBLIC MONEY,

FOR TWO YEARS, ENDING NOVEMBER 1, 1873.

OFFICE OF AUDITOR OF STATE, DES MOINES, IOWA, May 1st, 1874.

The following is an accurate statement of the receipts and expenditures of the public money for the two years commencing on the 4th day of November, 1871, and ending on the 1st day of November, 1873, both days inclusive.

The balance remaining in the State Treasury at the close of the fiscal year November 4, 1871, as shown by my last report, was \$95,969.26.

There was received into the State Treasury during the past two fiscal years, from all sources, the sum of \$2,407,938 86, which added to the above amount on hand makes the sum of \$2,503,908.12; and the disbursements by the State Treasurer during the same period amounted to \$2,446,680.08, leaving in the State Treasury November 1, 1872, the sum of \$57,990.00. ber 1, 1873, the sum of \$57,228.04.

This balance is distributed among the several funds as follows:

General Revenue	31,217.66
General Revenue	1.155.85
Swamp Land Fund	3 476 84
Des Moines River Land claims, (special fund)	
Agricultural College Endowment Fund	11,382.13
Permanent School-Fund.	9.835.68
Temporary School-Fund	
Total	\$57 228 04

1st-GENERAL STATEMENT OF RECEIPTS AND DISBURSEMENTS.;

RECEIPTS.

The receipts were derived from the following sources:

General Revenue—	
From State Tax Levv	1,595,010.81
From Interest on delinquent taxes	54,195.19
From Insane dues from counties	226,250.12
From Peddlers' Licenses.	382.66
From Sale of Laws and Revisons	765.58
From Railroad Taxes received in 1872	34,230 63
From Insurance Companies for taxes	76.721.23
From Insurance Companies for fees by Auditor	31,091,32
From Secretary of State for fees	3,253.80
From Register of State Land Office for fees	215.25
From United States on War and Defense Fund	102.247.86
From sale of arms, accoutrements, waste paper, etc	5,213.06

Total.....\$2,129,577.51 13

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Coupon Fund—transferred from General Revenue\$ Railroad Fund—from taxes on Railroads in 1872 Swamp-Land Fund—from United States Agricultural College Endowment Fund—from sale of lands Permanent School-Fund—5 per cent, fund from United States and Eads' Loans.	42,000.00 171,152.98 4,566.35 4,689.72 15,574.14
LoansTemporary School-Fund—from interest on State bonds and Eads' Loans.	40,378.16
Total receipts for two years\$ Balance in Treasury November 4, 1871	2,407,938.86 95,969.26
Total	2,503,908.12
DISBURSEMENTS.	
The disbursements were for the following purposes:	
General Revenue— Redemption of Auditor's warrants	2,177,293.04 2,807.65
Total\$	
Railroad Fund— \$ 34,230.63 Apportioned to State \$ 34,230.63 Apportioned to Counties 136,922.35—	\$ 171,152.98
Swamp-Land Fund—paid to counties	3,723.96 42,098.00 8,833.46 40,770.99
Total disbursements for two years	2,446,680.08 57,228.04
Total\$2	2,503,908.12
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2D—STATE INDEBTEDNESS.	
War Defense Fund, 7 per cent. bonds issued under chapter 16, acts of extra session of 1861, due July 1, 1881	300,000.00
The Revenue Fund has also become responsible to the School Fund for ting bonds:	he follow-
Bond No. 1, issued to the Permanent School Fund of the State, dated November 12, 1864, interest payable on the 1st days of January and July in each year at 8 per cent. for	122,295,75
July in each year at 8 per cent. for	•
in each year at 8 per cent. for	8,558.14
[This last bond, No. 3, was issued for losses to Permanent School Fund, in accordance with article 7, section 3, of new constitution, and of section 2, chapter 134, acts of 1864.]	
Total bonded indebtedness	543,056.15
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3D-EXPENDITURES OF STATE REVENUE.

Showing the Amount of Warrants issued, and to what Account charged, and other Expenditures of General Revenue during the two Fiscal Years ending November 1st, 1873.

Adjutant-General's salary	ACCOUNTS. AMOUNT E	**DENDED
Attorney-General's salary and per diem	Adjutant-General's salary	
Attorney-General's salary and per diem	Adjutant-General's Clerks' fund	
Audutor of State's Contingent Fund. Circuit Judge's salary, 1st Circuit, 1st District. Circuit Judge's salary, 2d Circuit, 1st District. 2,000.00 Circuit Judge's salary, 2st Circuit, 2d District. 1,875.00 Circuit Judge's salary, 2d Circuit, 2d District. 2,895.83 Circuit Judge's salary, 2d Circuit, 2d District. 2,895.83 Circuit Judge's salary, 2d Judicial Circuit. 1,875.00 Circuit Judge's salary, 2d Judicial Circuit. 1,875.00 Circuit Judge's salary, 2d Circuit, 3d District. 2,100.00 Circuit Judge's salary, 3d Judicial Circuit. 2,100.00 Circuit Judge's salary, 3d Judicial Circuit. 2,100.00 Circuit Judge's salary, 3d Judicial Circuit. 2,100.00 Circuit Judge's salary, 2d Circuit, 4th District. 2,125.00 Circuit Judge's salary, 2d Circuit, 4th District. 1,750.00 Circuit Judge's salary, 4th Judicial Circuit. 1,750.00 Circuit Judge's salary, 2d Circuit, 5th District. 1,750.00 Circuit Judge's salary, 1st Circuit, 5th District. 1,750.00 Circuit Judge's salary, 1st Circuit, 5th District. 1,750.00 Circuit Judge's salary, 1st Circuit, 6th District. 1,833.30 Circuit Judge's salary, 1st Circuit, 6th District. 1,875.00 Circuit Judge's salary, 2d Circuit, 5th District. 2,250.00 Circuit Judge's salary, 2d Circuit, 5th District. 2,115.00 Circuit Judge's salary, 2d Circuit, 5th District. 2,125.00 Circuit Judge's salary, 5th Judicial Circuit. 1,808.83 Circuit Judge's salary, 1st Circuit, 9th District. 2,125.00 Circuit Judge's salary, 1st Circuit, 9th District. 2,125.00 Circuit Judge's salary, 1st Circuit, 1sth District. 2,250.00 Circuit Judge's salary, 2d Circuit, 1sth District. 2,260.00 Circuit Judge's salary, 2d Circu	Attorney-General's salary and ner diem	
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Audutor of State's Contingent Fund. Circuit Judge's salary, 1st Circuit, 1st District. Circuit Judge's salary, 2d Circuit, 1st District. 2,000.00 Circuit Judge's salary, 2st Circuit, 2d District. 1,875.00 Circuit Judge's salary, 2d Circuit, 2d District. 2,895.83 Circuit Judge's salary, 2d Circuit, 2d District. 2,895.83 Circuit Judge's salary, 2d Judicial Circuit. 1,875.00 Circuit Judge's salary, 2d Judicial Circuit. 1,875.00 Circuit Judge's salary, 2d Circuit, 3d District. 2,100.00 Circuit Judge's salary, 3d Judicial Circuit. 2,100.00 Circuit Judge's salary, 3d Judicial Circuit. 2,100.00 Circuit Judge's salary, 3d Judicial Circuit. 2,100.00 Circuit Judge's salary, 2d Circuit, 4th District. 2,125.00 Circuit Judge's salary, 2d Circuit, 4th District. 1,750.00 Circuit Judge's salary, 4th Judicial Circuit. 1,750.00 Circuit Judge's salary, 2d Circuit, 5th District. 1,750.00 Circuit Judge's salary, 1st Circuit, 5th District. 1,750.00 Circuit Judge's salary, 1st Circuit, 5th District. 1,750.00 Circuit Judge's salary, 1st Circuit, 6th District. 1,833.30 Circuit Judge's salary, 1st Circuit, 6th District. 1,875.00 Circuit Judge's salary, 2d Circuit, 5th District. 2,250.00 Circuit Judge's salary, 2d Circuit, 5th District. 2,115.00 Circuit Judge's salary, 2d Circuit, 5th District. 2,125.00 Circuit Judge's salary, 5th Judicial Circuit. 1,808.83 Circuit Judge's salary, 1st Circuit, 9th District. 2,125.00 Circuit Judge's salary, 1st Circuit, 9th District. 2,125.00 Circuit Judge's salary, 1st Circuit, 1sth District. 2,250.00 Circuit Judge's salary, 2d Circuit, 1sth District. 2,260.00 Circuit Judge's salary, 2d Circu	Auditor of State's Deputy's salary	2,450,00
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Circuit Judge's salary, 2d Circuit, 9th District	Circuit Judge's salary, 8th Judicial Circuit.	1,618.75
Circuit Judge's salary, 9th Judicial Circuit	Circuit Judge's salary, 1st Circuit, 9th District	
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Circuit Judge's salary, 2d Circuit, 10th District	Circuit Judge's salary, 9th Judicial Circuit	
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District Judge's salary, 3d District	District Judge's salary, 2d District	
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District Judge's salary, 5th District 4,400.63 District Judge's salary, 6th District 4216.59	District Judge's salary, 4th District	
District Judge's salary, 6th District 4 216 59	District Judge's salary, 5th District	4,400.63
District Judge's salary 7th District	District Judge's salary, 6th District	4,216.59
District vadge s saraty, i at District	District Judge's salary, 7th District	4,216.59
District Judge's salary, 8th District.	District Judge's salary, 8th District	
District Judge's salary, 9th District	District Judge's salary, 9th District	
District Judge's salary, 10th District 4.583.25	District Judge's salary, 10th District	
District Judge's salary, 11th District 3.310.00	District Judge's salary, 11th District	
District Judge's salary, 12th District	District Judge's salary, 12th District	4,583.25

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ACCOUNTS. AMOUNTS	EXPENDED.
District Judge's salary, 13th District	1,833.30
District Attorney's salary, 1st District	1,150.00
District Attorney's salary, 2d District	1,300.00 1,000.00
District Attorney's salary, 3d District	1,200.00
District Attorney's salary, tell District	1,200.00
District Attorney's salary, 5th District District Attorney's salary, 6th District	1,100.00
District Attornev's salary, 7th District	1,150.00
District Attorney's salary, 8 h District	1,200,00
District Attorney's salary, 9th District	1,200.00
District Attorney's salary, 10th District	1,200.00
District Attorney's salary, 11th District	1,502.78
District Attorney's salary, 12th District District Attorney's salary, 13th District Governor's salary and house rent	1,230.00
District Attorney's salary, 13th District	450.00
Governor's Contingent Fund	7,050.00 1,388.67
Governor's Private Secretary's salary	2,400.00
Innitor and Night Watch	5,645.81
Janitor and Night Watch Register of State Land Office's salary Register of State Land Office's Deputy's salary	4,400.00
Register of State Land Office's Deputy's salary	2,400.00
Register of State Land Office's Contingent Fund	544.10
Register of State Land Office's Contingent Fund Superintendent of Agricultural College and Farm salary	1 916.65
Secretary of State's salary	4,399.33
Secretary of State's Deputy's salary	2,400.00
Secretary of State's Contingent Fund	1,137.40
Secretary of State's salary Secretary of State's Deputy's salary Secretary of State's Contingent Fund State Treasurer's Salary State Treasurer's Deputy's salary	4 400.33
State Treasurer's Contingent Fund	2,400.00 1,082.25
State Superintendent of Weights and Measures	100.00
Superintendent of Public Instruction's salary	4,399.67
Superintendent of Public Instructions Deputy's salary	2,375.00
Superintendent of Public Instruction Contingent Expenses	*1,052.15
Superintendent of Public Instruction Contingent Expenses Superintendent of Public Instruction Clerk's Fund	980.00
Supreme Judge's salary, Hon. J. M. Beck	4,600 00
Supreme Judge's salary, Hon. C. C. Cole	5,940.00
Supreme Judge's salary, Hon. J. G. Day	6,000 00
Supreme Judge's salary, Hon. W. E. Miller	6,000.00
Supreme Judge's Clerk fire for Office Justice	1,5(+0.00 8,126 50
Stote Librarian's salary	1,900.00
General Contingent Fund	12,921.83
Miscellaneous Expenses.	811.42
Supreme Judge's salary, Hon. J. G. Day Supreme Judge's salary, Hon. W. E. Miller Supreme Judge's Clerk hire for Chief Justice Supreme Court Contingent Fund. State Librarian's salary. General Contingent Fund Miscellaneous Expenses. Asylum for Orphans at Andrew Agricultural Societies. Agricultural College Improvements. Agricultural College Trustees Mileage. Agricultural College Trustees Mileage.	5,000.00
Agricultural Societies	34,766.00
Agricultural College Improvements	38,500.00
Agricultural College Trustees Mileage	4,217.00
Arrest of Fugitives	2,038.15
Adjusting Permanent School Fund accounts Blind, Institution for (Support and pupilage)	578.40 48,280.00
Blind, Institution for (Clothing account)	2,142.92
Blind, Institution for (Improvements)	68,700.00
Commissioner to Wash ngton, (Dewey)	3,520.93
Commissioner to Washington, (Harvey)	672.75
Commissioner to Washington, (Harvey)	2,274.95
Commissioners of Immigration, (Support) Commissioners of Immigration, (Mileage)	9,461.23
Commissioners of Immigration, (Mileage)	647.95
Commissioners to Revise Laws	8,325.30
Commissioners to Revise Laws. Code of 1873, (Editor and Clerk) Deaf and Dumb Institute, (Support and pupilage)	2,780.00
Dear and Dump Institute, (Support and pupilage)	54,457.77

^{\$\$750.00} of this amount was paid to Hon. A.S. Kissell, in accordance with Attorney General's opinion.

ACCOUNTS. AMOUNTS	EXPENDED.
Deaf and Dumb Institute, (Building at Council Bluffs)	24,691.59
Deaf and Dumb Institute, (Clothing account)	$\frac{360.00}{248.90}$
Des Moines River Lands	5,790.60
Educational Journal	297.00
Educational Journal Expenses of Census Board Assessing Railroads	20.00
First Iowa Cavalry Claims	1,423.96
First Iowa Cavalry Claims. Fourteenth General Assembly, (Mileage and per diem)	113,392.17
Fourteenth General Assembly, (Newspapers) Fourteenth General Assembly, (Newspapers) Fourteenth General Assembly, (Special appropriations) Fourteenth General Assembly, (Adjourned Session, per diem, Postage	5,908.65
Fourteenth General Assembly, (Postage)	8.701.69
Fourteenth General Assembly, (Special appropriations)	10,866.90
Fourteenth General Assembly, (Adjourned Session, per diem, Postage	
and Stationery)	40,824.51
and Stationery)	0 510 01
	3,718.61
Gray Uniform Claims	313.30
Gray Uniform Claims	184,000.00 21,985.00
Hognital for Insane, Mt. Fleasant, (State dues)	1 243.35
Hospital for Insane, Mt. Pleasant, (Improvements)	20,100.00
Hospital for Insane, Independence (Ruilding)	200,000.00
Hospital for Insane, Independence, (Building). Hospital for Insane Independence, (County dues) Hospital for Insane, Independence, (Trustees expenses)	22,000.00
Hospital for Insane. Independence, (Trustees expenses)	784.36
Hospital for Insane. (Commissioner's expenses to examine patients)	116.90
Hospital for Insane, (Commissioner's expenses to examine patients) Hospital for Insane, (Superintendent's expenses)	36.80
Iowa Soldiers' Orphans' Home, (Support)	138,880.00
Iowa Soldiers' Orphans' Home, (Support)	12,700.00
Iowa Soldiers' Orphans' Home, (Trustees' mileage	1,756.20
Interest on School Fund Loans	38,557.15
Interest on War Bonds	42,000.00
Indexing and Distributing Journals and Laws	5,500.00
New Capitol Building Penitentiary, Fort Madison, (Expenses of Census Board)	258,150.41
Penitentiary, Fort Madison, (Expenses of Census Board)	17.70 $26.167.88$
Ponitontiary, Fort Madison, (Guard pay)	6,600.00
Penitentiary, Fort Madison, (Guard pay)	138.90
Penitentiary, Fort Madison, (Clerk's salary)	1,500.00
	1,200.00
Penitentiery, Fort Madison, (Physician's salary)	1,200.00
Penitentiary, Fort Madison, (Warden's salary)	3,000.00
Penitentiary, Fort Madison, (Deputy Warden's salary	1,999 92
Penitentiary, Anamosa, (Building)	50 000.00
Penitentiary, Anamosa, (Support)	825.00
Penitentiary, Fort Madison, (Chapiain's salary) Penitentiary, Fort Madison, (Physician's salary) Penitentiary, Fort Madison, (Warden's salary) Penitentiary, Fort Madison, (Deputy Warden's salary) Penitentiary, Anamosa, (Building) Penitentiary, Anamosa, (Support) Penitentiary, Anamosa, (Reward for escaped convicts) Penranent School Fund Costs	50.00
Permanent School Fund Costs. Publishing Laws in Newspapers.	179.55
Providential Contingencies.	64,379.36
Presidential Election Returns	5,290.60
Quartermaster General's Expenses.	1,502.99 4,420.00
Repairs in Land Office	300.00
Relief of Metz.	212.50
Swa nn Land Indemnity Fund Expenses	15,00
State Reform School (Support)	31,000.00
State Reform School (Building)	40,947.05
State Reform School, (Trustees' Mileage)	1,216.50
State Binding	35,217.55
State Printing	36,773.73
State Horticultural Society, (Support)	1,000.00
State University, (Improvement and Support)	53,700.00
State University, (Trustees' mileage State Historical Society, (Support)	2,166.00
state mistorical society, (support)	1,000.00

ACCOUNTS. AMOUNTS EX	CPENDED.
Stationery\$	53.108.7 7
Supreme Court Reports	12 500.00
State Library	1,613.12
Teachers' Institutes	8,150.00
War and Defense Fund (Revenue)	908.91
War Claims of Counties and Cities	10,163.26
Total Amount of Warrants issued during the two years	2,164,650.91 2,807.65 5,324.69
Total Expenditures\$	2,172,783.25
The foregoing is an accurate statement of the receipts and expenditu public moneys for the two years ending on the first day of November, A. shown by the books in this office.	D. 1873, as

JOHN RUSSELL, Auditor of State.